7120722/2023/C-MAU01

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Municipal Administration Department – Property Tax – Waiver off interest on arrears of Property Tax upto the year 2022-2023 as one time measure in Municipalities and Municipal Corporations – Orders – Issued.

MUNICIPAL ADMINISTRATION & URBAN DEVELOPMENT (C2) DEPARTMENT

G.O.Ms.No.34. **Dated:16.03.2023**

Read :-

From the Commissioner & Director of Municipal Administration, Vaddeswaram Lr.Roc.No.14034/246/2018-K Sec, dt.07.03.2023.

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O R D E R:-

In the reference read above, the Commissioner & Director of Municipal Administration, Vaddeswaram has reported that as per provisions of the AP Municipalities Act, 1965 and the Municipal Corporation Act, 1955, property tax demand will be generated for two half years (i.e 1st Half Year – 1st April to 30th September and 2nd Half Year – 1st October to 31st March) on 1st April every year for all ULBs. As per Section 91 of AP Municipalities Act, 1965 and Section 269 (2) of Municipal Corporation Act, 1955 – " a simple interest at the rate of two percent (2 %) per month shall be charged in case of failure to pay property tax by the end of the month of June for the first half year and by the end of the month of December for the second half year." He has further submitted that, due to lock down in the entire country in view of Covid 19 pandemic, the collection of Property Tax has totally disturbed in the financial years 2020-21 & 2021-22 and huge amount of arrears are accrued across all ULBs in the State.

2. The Commissioner & Director of Municipal Administration has also reported that, due to Covid 19 pandemic and revision of Property Tax as per the guideline values of Lands & Buildings, huge amount of property tax arrears are accumulated and pending from the tax payers across 123 ULBs in the State and there are requests from elected representatives and general public to give benefit of waiver of interest.

3. Therefore, the Commissioner &Director of Municipal Administration, Vaddeswaram has requested the Government to waive-off the interest accumulated on arrears of property tax (Buildings and VLT) dues upto the year 2022-23 as one-time measure in the Municipalities and Corporations, provided the assesse pays the total arrears and current year tax in one lumpsum on or before 31.03.2023, in the interest of improvement of revenues to the ULBs.

P.T.O.

5. After careful examination of the matter, in exercise of the powers conferred under Section 387-A of the AP Municipalities Act, 1965 under Section 679-E of Municipal Corporations Act, 1955 and in the interest of improvement of revenues to the ULBs, Government hereby order to waive-off the interest on the Arrears and Current Demand of Property Tax (Buildings and Vacant Land Tax) upto the year 2022-2023 as one-time measure in all the Municipalities and Corporations, provided the assesse pays the total arrear and current year tax in one lumpsum on or before 31.03.2023.

6. The Commissioner & Director of Municipal Administration, Vaddeswaram shall take necessary action accordingly.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Y.SRILAKSHMI
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner & Director of Municipal Administration, Vaddeswaram
Copy to:-
The PS to Spl.CS to the Hon'ble Chief Minister.
The OSD to Hon'ble Minister (MA&UD).
The PS to Spl.CS., MA&UD Department.
Sf/Sc.

// FORWARDED :: BY ORDER //

SECTION OFFICER